

Company registration number: 04072259

Charity registration number: 1150808

Brighton Permaculture Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

Triple Bottom Line Accounting (TBLA)

The Enterprise Centre, University of East Anglia, Norwich, NR4 7TJ

Brighton Permaculture Trust

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Brighton Permaculture Trust

Reference and Administrative Details

Trustees: J Mulreany (retired at 30 June 2024)
C Schofield
J Coote
M-E Sanchez

Secretary: C Lawrence

Principal Office: The Fruit Factory Stanmer Village Stanmer Brighton BN1 9PZ

Company Registration No. 04072259

Charity Registration No. 1150808

Independent Examiner: Triple Bottom Line Accounting (TBLA)
The Enterprise Centre University Drive Norwich NR4 7TJ

Brighton Permaculture Trust

TRUSTEES' REVIEW

Our trustees, directors for the purposes of company law, present the annual report (see separate document) together with this financial statements of the charitable company for the year ended 30 June 2024.

OVERVIEW

This report covers the year from 1 July 2023 to 30 June 2024.

The report for the year 1 July 2023 to 30 June 2024 outlined, with satisfaction, maintenance of financial recovery following previous years' restrictions and consequent challenges to income and viability. We're reporting a positive and balanced position. The trustees are happy to report that Brighton Permaculture Trust continues to be a going concern.

Readers will see from our Annual Report: Permaculture in Practice 2023-2024 that we're reporting a continuingly successful outcome to our work and achieving our Mission: Inspiring, connecting, learning: for people and the planet to flourish.

We continued to follow the precepts of permaculture design in our management of the Trust: to observe and interact with the conditions that were imposed, then to analyse the issues and design solutions using the principles of permaculture theory. Our charitable objects remain woven through, and provide a sound basis for our working practices, in a true demonstration of permaculture design.

CHARITABLE OBJECTS AND ACTIVITIES

Learning and provision of education

A total of 28 courses were delivered in 19 subject areas and attracted 333 participants. Subject areas, including Permaculture design, fruit growing, gardening, land management and Eco building.

We ran a series of Apple Day Events based at our Fruit Factory and Home Farm Orchard as well as our regular weekend presence at the Fruit Factory and permaculture plot tours, all with an increasing number of attendees.

Our presence at the Fruit Factory, market spaces and events put on by other people and partners, has brought us to a wider audience. Such events allow people to ask questions about permaculture and its place in the world in these challenging times, and to engage with us in discussion about practical and practicable solutions for living.

We've supported strategic decision-making through our membership of various stakeholder groups, offered timely advice and information so as to encourage biodiversity consideration and inclusion of regenerative practices.

The prudent use of resources, relief of poverty and improvement of the conditions of life

Through this year we've invested in the development of our Scrumping Project, at our Fruit Factory at Stanmer Village, to provide opportunities for improving efficiency and environmental outcomes in our production of juice and cider.

This investment has run to budget (funded through our unrestricted reserves) and the new processes and procedures went live in the Harvest of 2024.

This business activity uses local fruit which might otherwise go to waste. The work is done in public view, contributing to our educational objects.

Our volunteers and contractors continue to support this vital work, several of them trained and authorised legally to sell the cider at open days and regular stalls.

We continue to introduce new produce, which are well-received by the purchasing public.

Brighton Permaculture Trust

We continue to fundraise to donate bottles of juice for distribution to people in need through the national charity FareShare.

Preservation, conservation and the protection of the environment

We've continued to provide Sussex residents with sources of free food to support people and the planet. Over 230 trees were planted in community orchards, with 19 new community locations planted. We've worked with local authorities and community groups when designing orchards and planting trees.

Community orchards planted the previous year were tended as per contract with funders, and we continue to manage the orchards at Stanmer Park and at Racehill, which have now moved into maintaining the health of trees, having received full planting capacity.

More small orchards are planned to be installed, especially when funding such as the Urban Tree Challenge Fund is brought in by the team and team manager.

The Permaculture Plot on the Stanmer Organics site and Racehill Community Orchard continues to be entirely volunteer run, showcasing permaculture in action, with sessions attracting people every week. The Permaculture Plot shares the produce between the small group of workers and local food projects while Racehill Community Orchard's produce is mostly picked by local residents. On both sites we provide a base for forest schools, home education groups and host school visits.

The work offered in all of these projects provides many volunteering opportunities, and our continuing success is a tribute to the dedication and hard work of those volunteers and their leaders. A huge thank you to all who give their time and energy to our work.

Governance and management

Our four elected Trustees (JM, CS, JC, MES) continued to relax the Board's Covid-19 crisis-related operational oversight and delegate operational management to the CEO and the project managers.

Each Trustee remains associated with a governance themes, such as HR, financial matters, media and online work, and security of regulation regarding legislation.

Following on from the two 'strategy' meetings held last financial year, work has now progressed with developing the Strategy for the Charity. This is based on the changing needs of the local population especially in an era with a cost-of-living crisis, and food security, to supply and support Brighton and Hove's food poverty solutions.

This work has moved to consolidating a delivery design for 2024-2028 so that we can achieve our Mission in line with financial resources and permaculture principles. Having an agreed design will empower the operational management team and regular reporting of progress against a design will provide assurance to the Trustees.

The administrative team remains stable in composition, with Catherine Lawrence maintaining her administrative role and as our Company Secretary. Within this capacity falls the maintenance of policies, risk assessments, service agreements, and delivery of legal and obligatory reporting within dedicated timescales.

The Finance Group (CEO, a trustee and a part-time finance assistant) has continued to work with the accountants to implement online accounts. supports administration, so that management group and Trustee meetings are supplied with appropriate information and resources for decision-making. Trustees would like to thank TBLA, Tatiana and Peter in particular, for their support.

Personnel, day-to-day management and operations

Bryn Thomas continues as the Chief Executive Officer and Charity Manager, but is planning to relocate, and therefore a new Charity Manager has been recruited to take over the day-to-day management and operation of the charity from 1 July 2024.

Catherine Lawrence is the senior administrator, and the next 'layer' consists of the Orchard Manager (Jenni Cresswell), together with the Project Manager for Food Waste/Scrump Project (Nick Casey), and a proposed third operational manager will join the team in 2024 to lead on the operational delivery of the Orchard Project,

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allowing the Orchard Manager to focus on the project's strategic direction and partnership working for the whole of the charity.

Decisions made regarding operations and any immediate actions continue to be made by the CEO/Charity Manager and project managers, and people with individual responsibility for the work streams.

Consultation on our equality, diversity and inclusion policies has influenced recruitment practice this year.

We continue to explore ways to address the constraint to our growth, namely by raising funds to pay for core costs and to enable us to explore and develop new initiatives for the benefit of people and earth care. When new funding sources and awards appear, time is allocated to engage in applications.

Volunteer strategy

As in previous years, volunteers continue to be our main practically-based workforce.

The strategy uses the permaculture principle of 'multi functioning' as well as supporting our charitable objects by offering frequent and free informal access to learning, skill development and other opportunities.

Volunteers receive a discount on our formal courses; they remain willing to share their enthusiasm for the work we do. We plan to continue to look at how we can offer more Fair Shares internally and beyond.

Communications

Our part-time Communications Officer has successfully revamped our social media style and in doing so has attracted many more followers through our high quality content.

Assets

The Fruit Factory has continued as ideal for its location and capacity, especially related to the Food Waste / Scrumping Project, and it has established itself as a prime destination for Stanmer Park visitors, which has contributed to that project's success and financial stability. .

At the end of this financial year, our CEO secured a new five year lease on the Fruit Factory and Barn, with some agreed repairs and renovations to the internal and external fabric of the buildings. In addition our funding raising activities resulted in us securing a grant to resurface the area outside the buildings. Planning regulation has meant that the completion of the work will happen in the next financial year, but is an important aspect in making the area safer for workers and the public.

Priorities & plans for the forthcoming year 2024-2025

The Trust's objects continue to be ever more vital and urgent as a dynamic response to our multiple environmental crises. However, we also recognise we need to review our People Care so those working for us and with us have the stamina and motivation to continue to have a positive impact within Sussex.

For more information please refer to our Strategy and Annual Report: Permaculture in Practice 2023-2024 for more detail on our priorities.

We plan to also:

- Continue to support an amended management structure to enable our projects to operate with more paid, and better paid, workers, depending on funding.
- maintain our Fund-raising Group to support the organisation in applying for funding in the immediate term, but more long term to work on a funding and trading strategy.
- seek to expand the Board to an optimum five trustees, and to strengthen our Board diversity.

Our newly appointed Charity Manager, employed for a minimum of three days a week will undergo a programme of induction in the first quarter and use this time to refine and agree with Delivery Design.

Brighton Permaculture Trust

FINANCIAL REVIEW OVERVIEW

The trustees are able to report that Brighton Permaculture Trust is a going concern, unhampered by any significant financial events.

Our turnover was £325,447: the highest figure in Brighton Permaculture Trust's history.

The Statement of Financial Activities records a surplus on the year of £3,376: net assets and total funds have increased by this amount on the Balance Sheet.

This strong performance reflects our continued provision of in-person Courses and Events, growth in delivery of Orchard Projects, steady production and sales from the Scrumping Project, and increased activity repeated to our own sites.

We carry forward restricted funding for future work of £38,636, of which £16,407 is for the acquisition of land. £114,027 of designated funds are also carried forward, most of which is for orchard projects.

Financial Risks

The aftermath of global and local restrictions to control the spread of COVID-19 has resulted in a cost-of-living crisis leading to changing spending behaviour and increased costs (from planting material to key supplies such as energy). Whilst this is not in any way unique to us, our prudent use of and limited resources has been challenged.

Knowing that we need to review our People Care, our pay rates have remained the same and we'd like to thank our workforce for their patience and continued commitment during this time.

The recruitment of a new Charity Manager required a major reassessment of the funds allocated to pay for the role, and to cover employer's National Insurance and pension contributions.

The trustees believe that the Trust is in a strong position to manage the financial aspects of those risks.

The allocation of a designated reserve to cover existential threats continues to be made clear in the accounts.

REVIEW OF ACCOUNTS AND ACCOUNTING PRACTICES

Our accounting systems now provide prompt and up-to-date financial reporting within the Trust. We are still seeking a member of the Board of Trustees with financial expertise.

Reserves

Our designated reserve to cover unforeseen circumstances and our legal obligations if faced with existential threats. This reserve remains at £40,000 and we continue to work towards holding 25% of our annual running costs. The level of reserves will be kept under review as we proceed with our strategic plan to consolidate and expand our activities. Our unrestricted reserve to cover unexpected operational costs and manage cash flows across our projects stands at £5,130.

Financial performance

Balance Sheet

Current assets have increased over the year by £25,524 and stand at £205,222. Amounts received in advance or falling due within one year total £47,429 giving net assets of £157,793. We carry forward restricted funding of £38,636. Of this, £16,407 has been donated to cover the costs of land acquisition in the Preston Park area of Brighton.

The reserve of unrestricted funding stands at £5,130.

Statement of Financial Activities

Brighton Permaculture Trust

Turnover on charitable activities was £168,612.

The scrumping project operated at a similar level to last year with an income of £66,210. The main focus this year has been to review systems and £22,788 from our Fruit Factory fund was invested in new equipment to make production more efficient.

Income from Courses and Events of £70,809 was up slightly on last year, while direct expenditure fell slightly.

Income and expenditure on our grant-funded orchard and fruit projects rarely fits neatly into financial years. They continue to deliver successfully and to budget. Most of the expenditure was from income brought forward and further income will be received in the year 2024/2025.

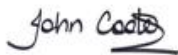
Governance and support costs, which include the Charity Manager's salary, increased significantly this year to £44,506, but this constitutes an acceptable 13.7% of income. This planned rise in expenditure is part of improving capacity to support growth in future delivery.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brighton Permaculture Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Approved by the trustees of the charity on 4 March 2024 and signed on its behalf by:



.....

John Coote

Trustee

10/02/2025

Brighton Permaculture Trust

Independent Examiner's Report to the trustees of Brighton Permaculture Trust

I report on the accounts of the charity for the year ended 30 June 2024 which are set out on pages 2 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Dr Peter Ellington
FAIA Independent Examiner
Triple Bottom Line Accounting
The Enterprise Centre
University of East Anglia
Norwich
NR4 7TJ

Brighton Permaculture Trust

Statement of Financial Activities for the Year Ended 30 June 2024

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2024 £
Income and Endowments from:					
Grants, Donations and legacies	3	1,934	99,109	55,791	156,834
Charitable activities	4	142,539	22,482	3,592	168,612
Total Income		144,473	121,590	59,383	325,447
Expenditure on:					
Charitable activities	5	142,890	70,712	108,467	322,069
Total Expenditure		142,890	70,712	108,467	322,069
Net income/(expenditure)		1,584	50,878	-49,084	3,378
Transfers		-5,528	0	5,528	0
Net movement in funds		-3,944	50,878	-43,556	3,378
Reconciliation of funds					
Total funds brought forward		9,074	63,149	82,192	154,415
Total funds carried forward	12	5,130	114,027	38,636	157,793

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2023 £
Income and Endowments from:					
Grants, Donations and legacies	3	835	78,399	39,450	118,684
Charitable activities	4	142,995	4,000	1,787	148,782
Total Income		143,830	82,399	41,237	267,465
Expenditure on:					
Charitable activities	5	124,281	69,250	28,486	222,016
Total Expenditure		124,281	69,250	28,486	222,016
Net income/(expenditure)		19,549	13,149	12,751	45,449
Transfers		-25,560	10,000	15,560	0
Net movement in funds		-6,011	23,149	28,311	45,449
Reconciliation of funds					
Total funds brought forward		15,085	40,000	53,881	108,966
Total funds carried forward		9,074	63,149	82,192	154,415

Brighton Permaculture Trust

Balance Sheet as at 30 June 2024

		2024	2023
	Note	£	£
Current assets			
Debtors	10	57,103	29,003
Cash at bank and in hand		148,119	150,695
		205,222	179,698
Creditors: Amounts falling due within one year		-47,428	-25,283
		157,793	154,415
Net assets			
Funds of the charity:			
Restricted funds		38,636	82,192
Unrestricted income funds			
Designated funds		114,027	63,149
General funds		5,130	9,074
		157,793	154,415
Total funds			

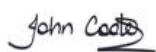
For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 12 to 20 were approved by the trustees, and authorised for issue on 4 March 2024 and signed on their behalf by:



.....

John Coote

Trustee

10/02/2025

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2024

1 Charity status

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Brighton Permaculture Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The financial statements have therefore been prepared on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds. Where performance conditions are attached to the grant and are yet to be met, the income is recognised unless it is deemed that the conditions will not be met.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been

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allocated on a basis consistent with the use of resources. Where expenditure is eligible to be claimed on a future grant claim which is certain to be received, it is deferred and matched to the receipt of funds when received.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources on a reasonable, justifiable and consistent basis.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognized initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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3.Income from donations and legacies

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted funds	Total 2024	Total 2023
	£		£	£	£
Donations and legacies	1,934	60,897	45,041	107,873	43,934
Grants (incl capital grants)	-	38,212	10,750	48,962	74,750
	1,934	99,109	55,791	156,834	118,684

4 Income from charitable activities

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Brighton Permaculture Trust sites	3,181	-	1,842	5,023	4,276
Fruit/orchard planting projects		22,482	1,750	24,232	14,535
Courses and events	70,809	-		70,809	68,027
Scrumping project	66,210			66,210	61,247
Other	2,338			2,338	697
	142,539	22,482	3,592	168,612	148,782

5.Expenditure on charitable activities

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total 2024	2023
	£	£	£	£	£
Brighton Permaculture Trust sites	1,978	-	61,743	63,721	5,711
Fruit/orchard planting projects	24	51,611	10,275	61,909	84,770
Courses and events	60,604	-	-	60,604	61,417
Scrumping project	62,579	2,775	22,788	88,143	46,487
Website Development		3,185		3,185	
Support Costs	17,705	13,142	13,660	44,506	23,631
				-	

Brighton Permaculture Trust

142,890	70,712	108,467	322,069	222,016
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6. Analysis of governance and support costs

	Accountancy	Communications	Financial admin	General	Insurance and other miscellaneous	Total
						2024
	£	£	£	£		£
Brighton Permaculture Trust sites	2,192	1,572	805	6,603	1,899	13,071
Fruit/orchard planting projects	2,467	1,768	906	7,430	2,137	14,708
Courses and events	2,165	1,552	795	6,521	1,876	12,908
Scrumping project	641	459	235	1,929	555	3,819
	7,465	5,351	2,741	22,483	6,467	44,506

7. Governance costs

	Unrestricted funds	Total 2024	Total 2023
	General		
	£	£	£
Independent examiner fees			
Examination of the financial statements	1,080	1,080	1,020
Other fees paid to examiners	6,384	6,384	3,792
	7,464	7,464	4,812

8. Staff costs

	2024	2023
	£	£
Wages and Salaries	6,075	6,018
	6,075	6,018
	2024	2023
	No	No
Number of staff	1	1

9. Taxation

The charity is a registered charity and is therefore exempt from taxation

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10. Debtors

	2024	2023
	£	£
Trade debtors	29,484	1,941
Prepayments	-	520
Other debtors	27,619	26,542
	57,103	29,003

11.Creditors:amounts falling due within one year

	2024	2023
	£	£
Trade creditors	22,182	14,776
Amounts received in advance	25,246	10,507
	47,428	25,283

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12.Funds

	Balance at 01-Jul-23 £	Transfer between funds £	Incoming resources £	Resources expended £	Balance at 30-Jun-24
Unrestricted funds					
General					
General funds	9,074	- 5,528	144,474	- 142,890	5,130
Designated					
Contingency reserve	40,000				40,000
Community Orchards			20,482	- 17,807	2,675
Urban Tree Challenge (maintenance)	13,149		40,212	- 39,417	13,944
Scrumpling Funded			2,775	- 2,775	-
Save Our Wild Isles			8,122	- 2,822	5,300
Bernard Neville	-		50,000	- 4,706	45,294
Website Development	10,000		-	- 3,185	6,815
Total Designated	63,149		121,590	- 70,713	114,027
Restricted funds					
Neil's education activities	4,623	- 2,472	1,250	-	3,401
Fruit factory	21,372	8,000	5000	- 22,788	11,584
Racehill	2,669		1,458	- 1,506	2,620
Preston Park site	49,813		39,175	- 72,582	16,407
Sussex CommunityFoundation A&W Orchards	-		5,000	- 5,000	-
Infinity Food	2,940		-	-	2,940
Infinity Orchards	-		6,600	- 5,666	934
Small Funds	774		900	- 924	750
Total restricted funds	82,192	5,528	59,383	- 108,467	38,636
Total funds	154,414	-	325,448	- 322,069	157,793

	Balance at 01-Jul-22 £	Transfer between funds	Incoming resources £	Resources expended £	Balance at 30-Jun-23
Unrestricted funds					
General					
General funds	15,085	- 25,560	143,830	- 124,281	9,074
Designated					

Brighton Permaculture Trust

Contingency reserve	40,000	-	-	-	40,000
Urban Tree Challenge (maintenance)	-		42,550	-	29,401
Scrumping Funded	-		8,649	-	8,649
BHCC (HLF)			31,200	-	31,200
Website Development	-	10,000	-	-	10,000
Total Designated	40,000	10,000	82,399	-	69,250
Restricted funds					
Neil's education activities	6,273			-	1,650
Fruit factory	5,812	15,560			
Racehill	3,440		987	-	1,757
Preston Park site	20,941		32,450	-	3,578
Infinity Orchards	763		5,800	-	6,563
Postcode Society Trust	13,078		-	-	13,078
Infinity Food	2,940		-		-
Small Funds	633		2,000	-	1,859
Total restricted funds	53,880	10,000	41,237	-	28,485
Total funds	108,965	10,000	267,465	-	222,015

Designated Funds

Contingency reserve

£40,000 has been retained as a designated contingency reserve for unforeseen circumstances.

Community Orchards:

This fund has been used to deliver small orchard planting and support. Income has been received for a variety of sources, including local authority funds, for the specific projects. Monies are retained in this fund to ensure we can meet our future tree maintenance obligations.

Urban Tree Challenge (maintenance):

Funds for multiple rounds of the Urban Tree Challenge have been received, some paid directly to Brighton Permaculture Trust and some via our partners Trees for Cities. The fund covers 50% - 80% of the costs of planting and three years maintenance of trees, the remainder of the funds have been secured from other funders and also local authority partners, either directly or via watering commitments. Monies are retained in this fund to ensure we can meet our future tree maintenance obligations.

Scrumping Funded:

These funds were spent on making apple juice and supplying it to people in need via our partners FareShare Sussex. This year most of these funds came from private people.

Save Our Wild Isles:

Crowd funded donations were matched by the Aviva Community Fund and raised £8,122 including gift aid. This fund has supported the planting and initial maintenance of two new community orchards at Woodingdean, Happy Valley and East Brighton Park. 30 fruit and nut trees were planted with local residents who are being trained to care for these trees. At our nearby Racehill Community Orchard Funds are being used to improve volunteer facilities (building a compost toilet, maintaining paths & benches) as well as to lead more volunteering and training sessions.

Bernard Nevill Fund:

We have been awarded £50,000 by the Executors of the Bernard Nevill Estate. The funds will be used to support the costs of orchard planting over the next 2 winters, ie 2024/2025 and 2025/2026. The funds will allow us to work in new areas, including Rye.

Brighton Permaculture Trust

Website Development:

In 2023, 10,000 was designated for the rebuilding of our ageing website. This project has been started and we anticipate completion in the coming financial year.

Restricted Funds

Neil's educational activities: course bursary fund

Originally formed from legacy funds from the estate of Neil Smith and subsequently 'topped up' with other donations, this fund provides discounted places on courses for people in receipt of means tested benefits and Brighton Permaculture Trust volunteers.

Fruit Factory

This fund comprises legacy funds from the estate of Neil Smith, private donations and funds generated by the scrumping project in the financial year ending June 2023 as well as a donation to the project. New equipment has been bought greatly improving the efficiency of the project. The remainder of the funds allocated for equipment will be spent at the beginning of the coming year on more equipment. A further £8,000 has been added to the fund from general funds for costs associated with the development of the Fruit Factory building and barn .

Racehill Community Orchard

This fund has enabled us to cover the costs of site development; it is also formed from legacy funds from the estate of Neil Smith. Combined with other funds this will enable the installation of a compost toilet and other site improvements in the coming year.

Preston Park site

A fund to cover the costs associated with securing gifted land and some immediate works; further private donations have been received for this purpose. Brighton Permaculture Trust hopes to take ownership of the site in the coming year.

Sussex Community Foundation Adur & Worthing Orchards

A grant of £5,000.00 from the Innes Fund at Sussex Community Foundation for community orchard work in Adur and Worthing. This enabled guided tree planting sessions to plant 32 trees, expert led aftercare training sessions in the orchard and training local volunteers.

Infinity Food: Info Boards

This grant will be used to create new information boards at Stanmer and Racehill. It is anticipated that this work will be completed in the coming year.

Infinity Orchards:

An annual award from Infinity Foods (Wholesale) to support the planting of community and school orchards, a focus being climate change mitigation.

Small funds

£1,000 from Multiply Global was used to deliver juicing workshops with groups of children to learn about local sustainable food.

An East Brighton Trust award of £750 was received and with other funds will enable the installation of a compost toilet at Racehill Community Orchard.

13. Related parties

There are no related party transactions.

Document Information

Document

Title	Final Brighton Permaculture FS300624
ID	63af9ef0-ac10-4ff4-aa80-4ea4c0eda324
Status	Signed
Sender	Tatiana Blana (tatiana@triplebottomlineaccounting.com)
Dept/business	Triple Bottom Line Accounting
Dept/business ID	triple-bottom-line-accounting
PDF Certified	True

Signers

Name	Authentication
John Coote <jcoote1265@aol.com>	Email

History

Event	Email	IP address	Date/Time
Final Brighton Permaculture FS300624 created by Tatiana Blana	tatiana@triplebottomlineaccounting.com	189.222.79.95	Mon, 03 Feb 2025 12:10:09 +0000
Final Brighton Permaculture FS300624 emailed to John Coote jcoote1265@aol.com opened email for document Final Brighton Permaculture FS300624	tatiana@triplebottomlineaccounting.com		Mon, 03 Feb 2025 12:10:09 +0000
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